

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**37 Pondera**  
**0670 Heart Butte Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,246,876.77	1,227,876.65	0.00	19,000.12	0.00	0.00
21XX Support Services - Students	13,008.72	13,008.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	43,296.26	43,296.26	0.00	0.00	0.00	0.00
222X Educational Media Services	22,761.67	22,761.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,569.62	65,569.62	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	77,057.45	77,057.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,796.89	0.00	26,796.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	224,080.30	224,080.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	7,301.60	1,514.04	0.00	5,787.56	0.00	0.00
31XX Food Services	138,472.85	138,472.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	90,155.32	89,906.42	0.00	248.90	0.00	0.00
35XX Extracurricular - Athletics	20,948.38	20,948.38	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,037.77	0.00	XXXXXXXXXX	5,037.77	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	31,110.88	0.00	XXXXXXXXXX	0.00	31,110.88	0.00
62XX Resources Transferred to Other School Districts or	1,942.14	1,942.14	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>2,014,416.62</b>	<b>1,926,434.50</b>	<b>26,796.89</b>	<b>30,074.35</b>	<b>31,110.88</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**37 Pondera**  
**0670 Heart Butte Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	2,014,416.62					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 26,796.89/1,926,434.50			1.39%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (3.97%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**37 Pondera  
0671 Dupuyer Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	61,387.71	61,387.71	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,501.98	2,501.98	0.00	0.00	0.00	0.00
222X Educational Media Services	643.82	643.82	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,275.77	0.00	13,510.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,439.04	17,439.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	534.00	534.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,498.74	0.00	XXXXXXXXXX	2,498.74	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,000.00	1,000.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	100,281.06	83,506.55	13,510.77	2,498.74	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	100,281.06					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 13,510.77/83,506.55		16.18%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**37 Pondera**  
**0674 Conrad Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,537,446.77	1,517,956.00	0.00	19,490.77	0.00	0.00
21XX Support Services - Students	67,482.70	67,482.70	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,852.01	13,852.01	0.00	0.00	0.00	0.00
222X Educational Media Services	129,666.93	117,096.93	0.00	12,570.00	0.00	0.00
23XX Support Services - General Administration	99,371.45	86,532.65	0.00	12,838.80	0.00	0.00
24XX Support Services - School Administration	217,992.95	217,992.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,589.49	0.00	48,053.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	274,521.38	259,757.18	0.00	14,764.20	0.00	0.00
27XX Student Transportation Services	146,653.99	108,810.71	64.28	37,779.00	0.00	0.00
28XX Support Services - Central	27,272.43	0.00	27,272.43	0.00	0.00	0.00
31XX Food Services	156,000.19	156,000.19	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,306.42	10,306.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,418.78	27,418.78	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,981.75	0.00	XXXXXXXXXX	1,981.75	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,932.83	5,932.83	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>2,766,490.07</b>	<b>2,589,139.35</b>	<b>75,390.24</b>	<b>99,424.52</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**37 Pondera**  
**0674 Conrad Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	2,766,490.07					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 75,390.24/2,589,139.35			2.91%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**37 Pondera**  
**0675 Conrad H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	901,752.41	900,737.80	0.00	1,014.61	0.00	0.00
21XX Support Services - Students	47,699.03	47,699.03	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,008.04	5,008.04	0.00	0.00	0.00	0.00
222X Educational Media Services	78,049.76	43,503.34	0.00	34,546.42	0.00	0.00
23XX Support Services - General Administration	68,402.97	59,843.77	0.00	8,559.20	0.00	0.00
24XX Support Services - School Administration	122,459.28	120,684.28	0.00	1,775.00	0.00	0.00
25XX Support Services - Business	30,504.74	0.00	28,814.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	198,836.83	188,994.03	0.00	9,842.80	0.00	0.00
27XX Student Transportation Services	96,451.80	71,222.90	42.90	25,186.00	0.00	0.00
28XX Support Services - Central	23,542.75	0.00	21,931.69	1,500.98	0.00	0.00
31XX Food Services	13,500.00	13,500.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	30,269.58	30,269.58	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	121,684.61	114,484.61	0.00	7,200.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	68,969.47	0.00	XXXXXXXXXX	68,969.47	0.00	0.00
62XX Resources Transferred to Other School Districts or	22,904.92	22,904.92	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>1,830,036.19</b>	<b>1,618,852.30</b>	<b>50,788.69</b>	<b>158,594.48</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**37 Pondera**  
**0675 Conrad H S**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	1,830,036.19					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 50,788.69/1,618,852.30			3.14%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**37 Pondera  
0679 Valier Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	666,943.51	666,943.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,441.14	8,441.14	0.00	0.00	0.00	0.00
222X Educational Media Services	50,825.41	50,825.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	77,075.61	76,673.51	402.10	0.00	0.00	0.00
24XX Support Services - School Administration	54,328.88	54,328.88	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	73,821.35	72,371.23	1,450.12	0.00	0.00	0.00
27XX Student Transportation Services	90,475.70	53,171.00	0.00	37,304.70	0.00	0.00
31XX Food Services	64,810.99	62,690.89	2,120.10	0.00	0.00	0.00
34XX Extracurricular - Activities	7,597.36	7,597.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,143.57	8,143.57	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,968.74	1,968.74	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,104,432.26	1,063,155.24	3,972.32	37,304.70	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,104,432.26					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 3,972.32/1,063,155.24		0.37%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**37 Pondera**  
**0680 Valier H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	425,980.91	425,980.91	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,046.54	14,046.54	0.00	0.00	0.00	0.00
222X Educational Media Services	47,722.61	47,722.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	67,006.33	66,830.62	175.71	0.00	0.00	0.00
24XX Support Services - School Administration	68,282.32	68,282.32	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	102,167.65	102,167.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	84,482.43	45,856.67	821.06	37,804.70	0.00	0.00
31XX Food Services	10,373.07	10,373.07	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,834.88	18,834.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	64,125.52	64,125.52	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,117.39	1,117.39	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	904,139.65	865,338.18	996.77	37,804.70	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	904,139.65					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 996.77/865,338.18		0.12%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**37 Pondera  
0682 Brady K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	572,215.13	572,215.13	0.00	0.00	0.00	0.00
222X Educational Media Services	24,784.15	24,784.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	79,352.74	79,352.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,498.55	0.00	45,207.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	99,489.07	99,489.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	65,145.62	65,145.62	0.00	0.00	0.00	0.00
31XX Food Services	55,726.37	51,108.40	0.00	4,617.97	0.00	0.00
33XX Community Services	4,779.40	4,779.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,714.29	7,714.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,921.34	23,921.34	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	997.68	997.68	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	986,624.34	929,507.82	45,207.32	4,617.97	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	986,624.34					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 45,207.32/929,507.82		4.86%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (5.87%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**37 Pondera  
0684 Miami Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	48,310.52	48,110.52	0.00	200.00	0.00	0.00
23XX Support Services - General Administration	13,736.96	13,736.96	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	526.25	526.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	80.80	80.80	0.00	0.00	0.00	0.00
<b>Totals</b>	62,654.53	62,454.53	0.00	200.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	62,654.53					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/62,454.53		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**37 Pondera  
1226 Heart Butte H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	807,397.56	796,945.66	0.00	10,451.90	0.00	0.00
21XX Support Services - Students	144,032.28	144,032.28	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,664.35	8,664.35	0.00	0.00	0.00	0.00
222X Educational Media Services	22,031.86	22,031.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	76,566.18	76,566.18	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	45,284.23	45,284.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	51,661.81	0.00	51,661.81	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	208,211.91	208,211.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	197,534.94	160,879.08	0.00	36,655.86	0.00	0.00
34XX Extracurricular - Activities	1,723.43	1,723.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	81,679.41	81,679.41	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	64,874.68	0.00	XXXXXXXXXX	64,874.68	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,503.16	1,503.16	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,711,165.80	1,547,521.55	51,661.81	111,982.44	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,711,165.80					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 51,661.81/1,547,521.55		3.34%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (4.15%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.